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Commissioner for Patents
Washington, D.C. 20231

Sir:

Transmitted herewith for filing is the patent application of Naoyuki TOKUDA, Liang CHEN and Hiroyuki SASAI for SYSTEM AND METHOD FOR ACCURATE GRAMMAR ANALYSIS USING A LEARNERS' MODEL AND PART-OF-SPEECH TAGGED (POST) PARSER. The application comprises a 14-page specification including 5 claims (1 independent) and Abstract, 3 sheets of drawings, and a Declaration and Power of Attorney.

Accompanying the application for filing is:

Small Entity Declaration under 37 C.F.R. Section 1.19 and 1.27;

Assignment document, cover letter and \$40.00 fee for
recordation of Assignment.

The filing fee has been calculated as shown:

Basic Fee for Small Entity:		\$ 370.00
Total Claims	5 - in excess of 20 = 0 (x \$9.00=)	.00
Total Ind. Claims	1 - in excess of 3 = 0 (x \$42.00=)	.00
		+
	TOTAL FILING FEE	\$ 370.00

Check No. 56837, in the amount of \$410.00 is enclosed to cover the Filing Fee and fee for recordation of Assignment. The Commissioner is hereby authorized to charge payment of any fees set forth in §§1.16 or 1.17 during the pendency of this application, or credit any overpayment, to Deposit Account No. 06-1358. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

JACOBSON HOLMAN PLLC

By

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